Gunluk 2000-0484

## REMARKS

Please enter this filing into Record incorporating, by reference, all of the remarks presented in the 10/26/2004 filing.

Respectfully, Oktay Gunluk John G. Klincewicz

Beth S. Munson

Dated: 10/28/04

Henry T. Frendzel

Reg. No. 26,844

Phone (973) 467-2025 Fax (973) 467-6589

email brendzel@home.com